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statements statement of financial position schedules and notes forming part of balance sheet and income statement objectives of preparing financial statements

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financial statements are prepared with the following objectives 1 determine the financial position of a business 2 ascertain the financial performance of the business 3 to measure the changes in the financial position of a business 4 to compare the financial performance of business both intra and inter firm wise 2

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## ***an introduction to financial statements***

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in the preparation of final accounts of a firm the financial statements display the net results for the given year they play a vital role in allowing a user of a financial statement to understand the results of a firm for a given year let us find out more about what a financial statement is and their relevance

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financial statements i class 11 notes accountancy learning objectives after studying this lesson you will be able to state the nature of the financial statements distinguish between the capital and revenue expenditure and receipts explain the concept of trading and profit and loss account and its preparation

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donald trump has been convicted on 34 felony counts of falsifying business records including michael cohen s checks invoices and the company ledger

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